## **FISCAL NOTE**

Requested by Legislative Council

12/14/2000

Bill/Resolution No.: SB 2051

Amendment to:

1A. **State fiscal effect:** Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.

	1999-2001 Biennium		2001-2003	Biennium	2003-2005 Biennium		
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds	
Revenues Expenditures Appropriations			\$276,000	) \$24,000			

 1B. County, city, and school district fiscal effect:
 Identify the fiscal effect on the appropriate political subdivision.

 1999-2001 Biennium
 2001-2003 Biennium
 2003-2005 Biennium

 School
 School
 School

		School			School			School
Counties	Cities	Districts	Counties	Cities	Districts	Counties	Cities	Districts

2. **Narrative:** Identify the aspects of the measure which cause fiscal impact and include any comments relevant to your analysis.

SB 2051 requires that, at the time of licensing, sales and use taxes must be paid on boats purchased out-of-state.

State fiscal effect detail: For information shown under state fiscal effect in 1A, please:
 A. Revenues: Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.

The fiscal impact of SB 2051 is estimated to be \$300,000 for the 01-03 biennium.

- B. **Expenditures:** Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.
- C. **Appropriations:** Explain the appropriation amounts. Provide detail, when appropriate, of the effect on the biennial appropriation for each agency and fund affected and any amounts included in the executive budget. Indicate the relationship between the amounts shown for expenditures and appropriations.

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Agency: Date Prepared:

Tax Department 01/16/2001